

## **CHAPTER 57-17**

### **EXCESS LEVIES IN COUNTIES, MUNICIPALITIES, AND TOWNSHIPS**

**57-17-01. Governing body may declare tax insufficient.** The governing body of any county, city, or township, by a two-thirds vote of all the members of said governing body, may declare by resolution that the amount of taxes which may be raised at the maximum rate authorized by chapter 57-15 will be insufficient to provide an amount adequate for the necessary requirements of the municipality, county, or township in question, and that it is necessary to levy taxes in excess of said limitations for the purpose of meeting the current expenses of the municipality, county, or township.

**57-17-02. Election to authorize excess levy of taxes.** Upon the passage of the resolution authorized in section 57-17-01, the governing body of any political subdivision mentioned in such section may call a special election for the purpose of voting upon the question of authorizing an excess levy for the current year and not to exceed one succeeding year, or may submit the question to the voters at the regular primary election. If a special election is called, such election must be held not later than September twentieth of the year in which the tax is to be levied, and, except as otherwise provided in this chapter, the election must be conducted as other elections of such political subdivision are conducted.

**57-17-03. Notice of election.** The notice of election, in addition to the usual requirements of a notice of election, must contain a statement of the question to be voted upon pursuant to the terms of this chapter, and also must show the total amount of income and expenditures of the taxing district for the fiscal year immediately preceding, the year or years for which the taxes are to be levied, the estimated expenditures for the year or years for which the taxes are to be levied, the aggregate amount of the tax levy which the tax levying board seeks authority to make for each year, the aggregate amount of the tax levy permissible without special authority from the electors for each year, and the amount of tax levy in excess of the statutory limit which the board seeks authority to make for each year. A copy of the notice of election must be mailed by the auditor or clerk of the taxing district to the state tax commissioner on or before the date of the posting or first publication of the notice and must be open for public inspection in the office of the auditor or clerk. In case the question is submitted by the board of county commissioners at the regular primary election, the county auditor shall publish a notice of the submission of such question with the information above indicated or shall embody such information in the usual notice of such primary election.

**57-17-04. Form of ballot.** The form of the ballot on election on the question of authorizing an excess levy must be substantially in the following form:

Shall (naming the taxing district) levy taxes for the years (naming the year or years), which shall exceed the legal limit by \_\_\_\_\_ dollars, so that the taxes levied instead of being \_\_\_\_\_ dollars, which is the limit authorized by law, shall be \_\_\_\_\_ dollars?  
Yes ☐  
No ☐

**57-17-05. Vote required to grant authority.** If sixty percent of all votes cast upon the question of authorizing an excess levy of taxes are in favor of such excess levy, it is authorized thereby and the county auditor shall extend such excess levy upon the tax lists with other taxes.

**57-17-06. Limitation of amount of excess levy.** No excess levy may be authorized under the provisions of this chapter in excess of fifty percent over and above the basic legal limitations prescribed in chapter 57-15.

**57-17-07. Certification of results of election.** The election board shall certify the result of such election on the question of authorizing an excess levy to the county auditor within ten days after the election, and in case of a county election, the result must be certified by the canvassing board within one day after it has completed canvassing the returns from the several

precincts. The certificate must include a statement of the question as the same appeared upon the ballot, together with the total number of votes cast upon the question, the number of votes cast in favor of it, and the number of votes cast against authorizing the excess levy.